

**Financial Disclosure Policy Changes for Japanese Non-Profit Organisations:  
Bureaucratic Resistance to Change and Major Disasters**

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**Abstract**

The 1995 Kobe earthquake changed Japanese government policy relating to the establishment of not-for-profit Corporation status for small volunteer groups and clubs. The Japanese Earthquake and Tsunami in 2011 caused even greater damage than the Kobe Earthquake. Again policy towards not-for-profit organizations appeared to change. These changes have been heralded as a significant shift in the Japanese bureaucracy's policies towards non-government organisations. However, since 1995 changes in financial disclosure requirements and capital requirements have been re-framed, implemented and re-interpreted, but their impacts show the changes are unlikely to be as significant as they appear.

Keywords: Disasters; Non-profit; Financial Disclosure, Japan.